

EXHIBIT 28

**Bank**

America's Most Convenient Bank®

STATEMENT OF ACCOUNT

CHARTER OAK TRUST
 WAYNE H BURSEY TRUSTEE
 AMANDA ROSSI TRUSTEE
 100 GRIST MILL RD
 SIMSBURY CT 06070

Page: 1 of 2
 Statement Period: Dec 10 2009-Dec 31 2009
 Cust Ref#: 4244042381-720-T-###
 Primary Account #: 424-4042381

Business Convenience Checking

CHARTER OAK TRUST
 WAYNE H BURSEY TRUSTEE
 AMANDA ROSSI TRUSTEE

Account # 424-4042381

KEEPING YOU INFORMED

EARLIER THIS YEAR WE COMMUNICATED TO YOU THAT WE WOULD BE CHANGING THE ORDER IN WHICH WE POST YOUR DAILY TRANSACTIONS TO YOUR ACCOUNT. THIS CHANGE WILL NOT BE GOING INTO EFFECT AT THIS TIME. INSTEAD, WE WILL CONTINUE TO USE OUR CURRENT METHOD OF POSTING CREDITS FIRST, FOLLOWED BY DEBITS, WITH DEBITS SORTED FROM LARGEST TO SMALLEST. OUR POSTING ORDER MAY CHANGE IN THE FUTURE.

ACCOUNT SUMMARY

Beginning Balance	0.00	Average Collected Balance	0.00
Ending Balance	0.00		

DAILY ACCOUNT ACTIVITY

No Transactions this Statement Period

Call 1-800-YES-2000 for 24-hour Direct Banking service

BANK DEPOSITS FDIC INSURED



WWW.TDBANK.COM



TD-Universitas 0078



300 Delaware Ave
Suite 714
Wilmington DE 19801

Account Officer: Deborah L. Lutes
Contact Phone Number: 302-888-7438

Investment Officer: Directed Account
Contact Phone Number:

Cover Page

Statement of Value and Activity

January 31, 2008 - December 31, 2008

Christiana Bank & Trust Company
Trustee for Avon Insurance Trust
CH125162-0

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Charter Oak Trust
ATTN: Amanda Rossi
100 Grist Mill Road
Simsbury, CT 06070

COT_WSFS000008



300 Delaware Ave
Suite 714
Wilmington DE 19801

Account Summary

Statement of Value and Activity

January 31, 2008 - December 31, 2008

Market Value Reconciliation

	This Period	1/1/08 to 12/31/08
Beginning Market Value	\$0.00	\$0.00
Additions	\$0.00	\$0.00
Distributions	\$0.00	\$0.00
Fees/Expenses/Taxes	\$0.00	\$0.00
Income	\$0.00	\$0.00
Capital Gains Distributions	\$0.00	\$0.00
Non Cash Asset Changes	\$0.00	\$0.00
Asset Transfers	\$0.00	\$0.00
Change in Market Value	\$0.00	\$0.00
Ending Market Value	\$0.00	\$0.00
Realized Gains/Losses (Included in Total Above)	\$0.00	\$0.00

COT_WSFS000009

Asset Detail**Statement of Value and Activity**

January 31, 2008 - December 31, 2008

Asset Detail

Description	Shares/Par Value	Current Price	Market Value	Unrealized G/L	Tax Cost	Est. Ann. Income
Miscellaneous						
Sundry						
JP PO. #JF5573516 V&S Miller	1.00	0.00	\$0.00	-\$1.00	\$1.00	\$0.00
CUSIP: IP3973787						
Total Miscellaneous			\$0.00	-\$1.00	\$1.00	\$0.00
Total All Assets			\$0.00	-\$1.00	\$1.00	\$0.00

COT_WSFS000010

Transaction Summary**Statement of Value and Activity**

January 31, 2008 - December 31, 2008

Transaction Summary

<i>Transaction Category</i>	<i>Principal Cash</i>	<i>Income Cash</i>
Beginning Cash Balance on 1/1/08	\$0.00	\$0.00
Receipts		
Dividend Income	\$0.00	\$0.00
Other Income	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Additions	\$0.00	\$0.00
Capital Gains Distributions	\$0.00	\$0.00
Tax Exempt Dividends & Interest	\$0.00	\$0.00
Total Receipts	\$0.00	\$0.00
Disbursements		
Distributions	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Expenses	\$0.00	\$0.00
Taxes	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00
Purchases	\$0.00	\$0.00
Sales/Maturities	\$0.00	\$0.00
Asset Transfers		
Free Receipts	\$0.00	\$0.00
Free Deliveries	\$0.00	\$0.00
Total Asset Transfers	\$0.00	\$0.00
Other	\$0.00	\$0.00
Ending Cash Balance on 12/31/08	\$0.00	\$0.00

COT_WSFS000011

Transaction Detail

Statement of Value and Activity

January 31, 2008 - December 31, 2008

No activity this period.

COT_WSFS000012

Messages and Notices

Statement of Value and Activity

January 31, 2008 - December 31, 2008

About Your Account Statement

Your Activity Summary: A summary of cash flow and earnings received in your portfolio during the statement period and calendar year-to-date.

Beginning/Ending Market Value: The total market value of investments (including any cash balance) held by your portfolio at the end of the prior statement period and at the end of the current statement period.

Additions: Any contributions of cash to your portfolio.

Withdrawals: Any disbursements of cash from your portfolio, including charges relating to fees paid from this account for investment management or account administration services.

Income: The dividends and interest received from investments held by your portfolio.

Security Transfers: The net market value of securities transferred in or out of your portfolio and other miscellaneous non-cash investment activities.

Change in Market Value: The change in the total market value of your investments from the beginning to the end of the statement period. This includes corporate actions that affect your holdings.

Your Asset Allocation Summary: A graphical illustration of your investment allocation by asset class, accompanied by a tabular listing of your allocation by asset class, as of the end of the statement period.

The Value of Your Portfolio Investments: A table detailing each investment in your portfolio (including any cash balance), with subtotals by asset class and a grand total for your portfolio, as of the end of the statement period.

Shares/Par Value: The number of units held by your portfolio as of the end of the period.

Current Price: For equity securities, the price of one unit as of the end of the period. For fixed income securities, the percentage of face value as of the end of the period.

Market Value: The value of an asset as of the end of the period.

Cost Basis: The net amount of cash, including commissions and dividends received, paid for the asset.

Unrealized Gain/Loss: The difference between market value and the cost of the asset at acquisition.

Messages and Notices (continued)**Statement of Value and Activity**

January 31, 2008 - December 31, 2008

About Your Account Statement (continued)

Estimated Annual Income: An estimate of the yearly income or dividend payments that will be made to an account for a particular security holding. Please note that the Annual Income Estimate is based off of the most recent quarterly dividend paid per security and is purely an estimate of future dividend distributions. There is no guarantee with regard to future dividend distributions and a stock may cease to distribute dividends at any time. SEI cannot guarantee the accuracy or completeness of this information.

Individual Portfolio "(i)": Income transactions and Invested Income assets.

Your Portfolio Activity Detail: A ledger of your portfolio transactions.

Units: Based on the type of activity, either the number of units that received a cash distribution (such as a dividend or interest payment), the number of units purchased/acquired, or the number of units sold/withdrawn.

Value/Unit: The purchase/sale/reinvestment price for one unit of the transaction.

Cash Amount: The total amount of dollars disbursed or received from the transaction.

Realized Gain / Loss: The difference between the original cost vs. the net proceeds of a sold security. If the proceeds exceed the cost, a gain is realized. If the cost exceeds the proceeds, a loss is realized.

COT_WSFS000014

Messages and Notices (continued)

Statement of Value and Activity

January 31, 2008 - December 31, 2008

NOTICE OF PRIVACY PRACTICES

Important Information About the Personal Data Your Bank Collects, and How It Is Used

Christiana Bank & Trust Company
3801 Kennett Pike, Suite C-200
Greenville, DE 19807
(302) 421-5800
www.christianabank.com

To assure the continued privacy and confidentiality of your personal financial information, your bank observes these practices and procedures:

Information We Collect

We collect nonpublic information about you from some or all of the following sources:

- * Information we receive from you on applications or other forms;
- * Information about your transactions with us, our affiliates, or others; and,
- * Information we receive from a consumer reporting agency.

Information We Disclose

We do not disclose any nonpublic personal information about our customers and former customers to affiliates or non-affiliated third parties except as permitted by law.

Our Security Measures

We restrict access to nonpublic information about you to those employees who need to know that information to provide products or Services to you. We maintain physical, electronic and procedural safeguards that comply with Federal regulations to guard your nonpublic Personal Information.

Customers and members of the public may receive copies of this notice of privacy practices by contacting us.

This notification meets the notification requirements of the joint regulatory agencies final rules on privacy of consumer information, 15 USC. 6801

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2004 or tax year _____ beginning _____, ending _____	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2004</div>																																				
A Check if: 1 Consolidated return (attach Form 990) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>	Use IRS label. Other-wise, print or type. Name <div style="border: 1px solid black; padding: 2px;">NOVA GROUP, INC.</div> Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. <div style="border: 1px solid black; padding: 2px;">100 GRIST MILL RD</div> City or town, state, and ZIP code <div style="border: 1px solid black; padding: 2px;">SIMSBURY, CT 06070</div>	B Employer identification number <div style="border: 1px solid black; padding: 2px;">81-0607866</div> C Date incorporated <div style="border: 1px solid black; padding: 2px;">08/30/2002</div> D Total assets (see page 8 of Instr.) <div style="border: 1px solid black; padding: 2px;">\$ 0.</div>																																				
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change																																						
Income	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">1 a Gross receipts or sales</td> <td style="width:33%;">b Less returns and allowances</td> <td style="width:33%;">c Bal</td> </tr> <tr> <td>2 Cost of goods sold (Schedule A, line 8)</td> <td></td> <td></td> </tr> <tr> <td>3 Gross profit. Subtract line 2 from line 1c</td> <td></td> <td></td> </tr> <tr> <td>4 Dividends (Schedule C, line 19)</td> <td></td> <td></td> </tr> <tr> <td>5 Interest</td> <td></td> <td></td> </tr> <tr> <td>6 Gross rents</td> <td></td> <td></td> </tr> <tr> <td>7 Gross royalties</td> <td></td> <td></td> </tr> <tr> <td>8 Capital gain net income (attach Schedule D (Form 1120))</td> <td></td> <td></td> </tr> <tr> <td>9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)</td> <td></td> <td></td> </tr> <tr> <td>10 Other income (attach schedule)</td> <td></td> <td></td> </tr> <tr> <td>11 Total income. Add lines 3 through 10</td> <td></td> <td></td> </tr> </table>		1 a Gross receipts or sales	b Less returns and allowances	c Bal	2 Cost of goods sold (Schedule A, line 8)			3 Gross profit. Subtract line 2 from line 1c			4 Dividends (Schedule C, line 19)			5 Interest			6 Gross rents			7 Gross royalties			8 Capital gain net income (attach Schedule D (Form 1120))			9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			10 Other income (attach schedule)			11 Total income. Add lines 3 through 10					
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Sign Here Signature of officer _____ Date _____ Title _____ Preparer's signature _____ Date 8/31/05 Firm's name (or yours if self-employed), address, and ZIP code <div style="border: 1px solid black; padding: 2px;">SIMONE MACCA & LARROW, LLP 175 CAPITAL BOULEVARD ROCKY HILL, CT 06067</div>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Preparer's SSN or PTIN <div style="border: 1px solid black; padding: 2px;">046-46-9398</div> EIN <div style="border: 1px solid black; padding: 2px;">06-1586075</div> Phone no. <div style="border: 1px solid black; padding: 2px;">(860) 529-5600</div>																																					

81-0607866 Page 2

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

If "Yes," attach explanation ☐ Yes ☐ No

1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)	70
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)	80
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)	see instructions
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction	70
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction	80
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))	100
9	Total. Add lines 1 through 8	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100
11	Dividends from affiliated group members and certain FSCs that are subject to the 100% deduction	100
12	Dividends from controlled foreign corporations subject to the 85% deduction (attach Form 8865)	85
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12	
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)	
15	Foreign dividend gross-up (section 78)	
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))	
17	Other dividends	
18	Deduction for dividends paid on certain preferred stock of public utilities	
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b	

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1					
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Form 1120 (2004) **NOVA GROUP, II**

81-0607866 Page 3

Schedule J Tax Computation (see page 20 of instructions)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>		
Important: Members of a controlled group, see page 20 of instructions.			
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
	(1) \$	(2) \$	(3) \$
b	Enter the corporation's share of:	(1) Additional 5% tax (not more than \$11,750)	\$
		(2) Additional 3% tax (not more than \$100,000)	\$
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 21) <input type="checkbox"/>	3	0.
4	Alternative minimum tax (attach Form 4626)	4	
5	Add lines 3 and 4	5	0.
6a	Foreign tax credit (attach Form 1118)	6a	
b	Possessions tax credit (attach Form 5735)	6b	
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	
d	General business credit. Check box(es) and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	6d	
e	Credit for prior year minimum tax (attach Form 8827)	6e	
f	Qualified zone academy bond credit (attach Form 8860)	6f	
7	Total credits. Add lines 6a through 6f	7	
8	Subtract line 7 from line 5	8	0.
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line 31	11	0.

Schedule K Other Information (see page 23 of instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No	7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? <input type="checkbox"/>	Yes	No
2	See page 25 of the instructions and enter the: a Business activity code no. ▶ 525100 b Business activity ▶ PLAN ADMINISTRATION c Product or service ▶ BENEFIT PLANS				If "Yes," enter: (a) Percentage owned ▶ and (b) Owner's country ▶		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) <input checked="" type="checkbox"/>		X	c	The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input checked="" type="checkbox"/> If "Yes," enter name and EIN of the parent corporation ▶		X	8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <input checked="" type="checkbox"/> If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶		X	9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) <input checked="" type="checkbox"/> If "Yes," file Form 5452, Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.		X	10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶ 3		
				11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
				12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$		
				13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? <input checked="" type="checkbox"/> If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ 0.	X	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

411021 JWA
12-27-04

3

Form 1120 (2004)

1140804 797779 02130.27

2004.05060 NOVA GROUP, INC.

02130_Z1

Form 1120 (2004) **NOVA GROUP, II**

81-0607866 Page 4

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities				
6	Other current assets (att. sch.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. sch.)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (att. sch.)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. sch.)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. sch.)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings - Appropriated (attach schedule)				
25	Retained earnings - Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 24 of instructions)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$	
2	Federal income tax per books				
3	Excess of capital losses over capital gains		8	Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Charitable contributions \$	
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Charitable contributions \$ c Travel and entertainment \$		9	Add lines 7 and 8	
6	Add lines 1 through 5		10	Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Form **7004**(Rev. September 2003)
Department of the Treasury
Internal Revenue Service**Application for Automatic Extension of Time
To File Corporation Income Tax Return**

OMB No. 1545-0233

Name of corporation

NOVA GROUP, INC

Employer identification number

81-0607866

Number, street, and room or suite no. (If a P.O. box or outside the United States, see instructions.)

100 GRIST MILL ROAD

City or town, state, and ZIP code

SIMSBURY, CT 06070

Check type of return to be filed:

☐ Form 990-C☐ Form 1120-FSC☐ Form 1120-PC☐ Form 1120S☒ Form 1120☐ Form 1120-H☐ Form 1120-POL☐ Form 1120-SF☐ Form 1120-A☐ Form 1120-L☐ Form 1120-REIT☐ Form 1120-F☐ Form 1120-ND☐ Form 1120-RIC• Form 1120-F filers: Check here if the foreign corporation does not maintain an office or place of business in the
United States ☐**1 Request for Automatic Extension (see instructions)**

a Extension date. I request an automatic 6-month (or, for certain corporations, 3-month) extension of time

until **OCTOBER 17, 2005**, to file the income tax return of the corporation named above for ☐ calendaryear ☐ or ☒ tax year beginning **JANUARY 31, 2004**, and ending **JANUARY 31, 2005**.

b Short tax year. If this tax year is for less than 12 months, check reason:

☐ Initial return☐ Final return☐ Change in accounting period☐ Consolidated return to be filed**2 Members of an affiliated group of corporations filing a consolidated return (consolidated group) (see instructions).**

Name and address of each member of the affiliated group

Employer identification number

3 Tentative tax**4 Payments and refundable credits:**

a Overpayment credited from prior year

4a

b Estimated tax payments for the tax year

4b

c Less refund for the tax year

4c

applied for on Form 4466

(

Bal

4d

e Credit for tax paid on undistributed capital gains (Form 2439)

4e

f Credit for Federal tax on fuels (Form 4136)

4f

5 Total. Add lines 4d through 4f**6 Balance due. Subtract line 5 from line 3. Deposit this amount using the Electronic Federal****Tax Payment System (EFTPS) or with a Federal Tax Deposit (FTD) Coupon**

Signature. Under penalties of perjury, I declare that I have been authorized by the above-named corporation to make this application, and to the best of my knowledge and belief, the statements made are true, correct, and complete.

(Signature of officer or agent)

(Title)

(Date)

For Paperwork Reduction Act Notice, see instructions.

Form 7004 (Rev. 9-2003)

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2004 or tax year _____, ending _____	OMB No. 1545-0123 2004
beginning _____, ending _____		
A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3) <input type="checkbox"/>	Use IRS label. Otherwise, print or type. Name NOVA GROUP, INC. Number, street, and room or suite no. If a P.O. box, see page 9 of instructions. 100 GRIST MILL RD City or town, state, and ZIP code SIMSBURY, CT 06070	B Employer identification number 81-0607866 C Date incorporated 08/30/2002 D Total assets (see page 8 of instr.) \$ 0.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
Income	1 a Gross receipts or sales _____ b Less returns and allowances _____ c Bal ▶ _____ 2 Cost of goods sold (Schedule A, line 8) _____ 1c _____ 3 Gross profit. Subtract line 2 from line 1c _____ 2 _____ 4 Dividends (Schedule C, line 19) _____ 3 _____ 5 Interest _____ 4 _____ 6 Gross rents _____ 5 _____ 7 Gross royalties _____ 6 _____ 8 Capital gain net income (attach Schedule D (Form 1120)) _____ 7 _____ 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) _____ 8 _____ 10 Other income (attach schedule) _____ 9 _____ 11 Total income. Add lines 3 through 10 _____ 10 _____ 11 _____ 11 _____	
Deductions	12 Compensation of officers (Schedule E, line 4) _____ 12 _____ 13 Salaries and wages (less employment credits) _____ 13 _____ 14 Repairs and maintenance _____ 14 _____ 15 Bad debts _____ 15 _____ 16 Rents _____ 16 _____ 17 Taxes and licenses _____ 17 _____ 18 Interest _____ 18 _____ 19 Charitable contributions _____ 19 _____ 20 Depreciation (attach Form 4562) _____ 20 _____ 21 Less depreciation claimed on Schedule A and elsewhere on return _____ 21a _____ 22 Depletion _____ 21b _____ 23 Advertising _____ 22 _____ 24 Pension, profit-sharing, etc., plans _____ 23 _____ 25 Employee benefit programs _____ 24 _____ 26 Other deductions (attach schedule) _____ 25 _____ 27 Total deductions. Add lines 12 through 26 _____ 26 _____ 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 _____ 27 _____ 29 Less: a Net operating loss deduction _____ 28 _____ b Special deductions (Schedule C, line 20) _____ 29a _____ 29b _____ 29b _____ 29c _____ 29c _____	
Tax and Payments	30 Taxable income. Subtract line 29c from line 28 _____ 30 _____ 31 Total tax (Schedule J, line 11) _____ 31 _____ 32 Payments: a 2003 overpayment credited to 2004 _____ 32a _____ b 2004 estimated tax payments _____ 32b _____ Less 2004 refund applied for _____ 32c _____ c on Form 4466 _____ d Bal ▶ 32d _____ e Tax deposited with Form 7004 _____ 32e _____ f Credit for tax paid on undistributed capital gains (attach Form 2439) _____ 32f _____ g Credit for Federal tax on fuels (attach Form 4136). See instructions _____ 32g _____ 33 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached _____ 32h _____ 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed _____ 33 _____ 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid _____ 34 _____ 36 Enter amount of line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶ 35 _____ 36 _____ 36 _____	
Sign Here Preparer's signature _____ Date 9/14/05 Title President Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	May the IRS discuss this return with the preparer shown below? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Paid Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP code SIMONE MACCA & LARROW, LLP 175 CAPITAL BOULEVARD ROCKY HILL, CT 06067	Preparer's SSN or PTIN 046-46-9398 EIN 06-1586075 Phone no. (860) 529-5600	

(Page 1 of 1)



NEW NON-PERSONAL ACCOUNT

REGION: TD Banknorth CT Mid-At DATE OPENED: 05/20/2009

ACCOUNT #: 4242774683 TYPE OF ACCOUNT: IM Business Convenience Checking

TAX ID #: 810807866 TYPE CODE: 720 CATEGORY: Non-Personal Checking

BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____

NOVA GROUP INC 810807866 BUSINESS PHONE: (860) 408-7000

100 GRIST MILL ROAD

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 00000015681420

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification: Certificate of Incorporation

☒ Business/Entity Documentation: State Website Report & Resolution/Consent

☐ Previous Bank: _____ ☐ Visual Inspection of Business

(Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/We may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident, alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X		DANIEL E CARPENTER	05/25/1954	048524417	
	Date Signed: <u>5/21/09</u>				If Existing Personal Customer, Enter the RM Number: <u>00000014358664</u>
X		AMANDA ROSSI	11/07/1980	040801423	
	Date Signed: <u>5/24/09</u>				If Existing Personal Customer, Enter the RM Number: <u>00000015447064</u>
X	_____	_____	_____	_____	_____
	Date Signed: _____				If Existing Personal Customer, Enter the RM Number: _____
X	_____	_____	_____	_____	_____
	Date Signed: _____				If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

Signature: _____ Entered By: _____

(Page 1 of 1)

TD Banknorth **NEW NON-PERSONAL ACCOUNT**

REGION: TD Banknorth CT Mid-Atl DATE OPENED: 05/20/2009

ACCOUNT #: 4242774663 TYPE OF ACCOUNT: IM Business Convenience Checking

TAX ID #: 810607866 TYPE CODE: 720 CATEGORY: Non-Personal Checking

BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____

NOVA GROUP INC 810607866 BUSINESS PHONE: (860) 408-7000

100 GRIST MILL ROAD

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 00000015681426

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification: Certificate of Incorporation

☒ Business/Entity Documentation: State Website Report & Resolution/Consent

☐ Previous Bank: _____ ☐ Visual Inspection of Business

(Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

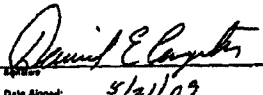
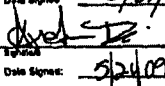
I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/We may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident, alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X		DANIEL E CARPENTER	05/25/1964	048524417	
	Date Signed: <u>5/21/09</u>	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: <u>00000014558664</u>
X		AMANDA ROSSI	11/07/1980	040801423	
	Date Signed: <u>5/21/09</u>	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: <u>00000015447064</u>
X	_____	_____	_____	_____	_____
	Date Signed: _____	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: _____
X	_____	_____	_____	_____	_____
	Date Signed: _____	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

SIC: _____ Entered By: _____

Rev. 11/2008

(Page 1 of 1)

TD Banknorth		NEW NON-PERSONAL ACCOUNT	
REGION:	TD Banknorth CT Mid-Atl	DATE OPENED:	05/20/2009
ACCOUNT #:	4242774563	TYPE OF ACCOUNT:	RM Business Convenience Checking
TAX ID #:	810607866	TYPE CODE:	720
BRANCH #:	507	CATEGORY:	Non-Personal Checking
BANK REPRESENTATIVE:		Carolyn M Starr	
Account Officer Information (Complete only if an officer will be assigned to this account)			
Officer Number:	Officer Name:		Telephone:
BUSINESS NAME/ADDRESS:		TIN:	
NOVA GROUP INC		810607866	BUSINESS PHONE: (860) 408-7000
100 GRIST MILL ROAD			
SIMSBURY, CT		USA	08070
eFunds Verification:		If Existing Customer, Enter the RM Number: 0000014081420	
Account Relationship:		Corporation or LLC-2 Signers	
Additional Account Verification: <u>Certificate of Incorporation per 6/1/09</u>			
<input checked="" type="checkbox"/> Business/Entity Documentation: <u>State Website Report & Resolution/Consent</u>			
<input type="checkbox"/> Previous Bank: <u>(Enter Name of Previous Bank)</u>		<input type="checkbox"/> Visual Inspection of Business	
IMPORTANT INFORMATION			
Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.			
The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.			
I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/we may have at TD Banknorth and/or TD Bank.			
This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:			
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and			
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and			
3. I am a U.S. person (including a U.S. resident, alien).			
Certification Instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.			
The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.			
X	<u>Daniel E Carpenter</u> Signature Date Signed: <u>5/21/09</u>	DANIEL E CARPENTER Print Name Date of Birth: <u>05/23/1954</u> SSN: <u>048524417</u> If Existing Personal Customer, Enter the RM Number: <u>0000014081420</u>	Print Verification
X	<u>ANANDA ROSSI</u> Signature Date Signed: <u>5/24/09</u>	ANANDA ROSSI Print Name Date of Birth: <u>11/07/1980</u> SSN: <u>040801423</u> If Existing Personal Customer, Enter the RM Number: <u>0000014081420</u>	Print Verification
X	_____ Signature Date Signed: _____	_____ Print Name Date of Birth: _____ SSN: _____ If Existing Personal Customer, Enter the RM Number: _____	Print Verification
X	_____ Signature Date Signed: _____	_____ Print Name Date of Birth: _____ SSN: _____ If Existing Personal Customer, Enter the RM Number: _____	Print Verification
For Deposit Operations Use Only			
SIC: _____		Entered By: _____	

Rev. 11/2008

FD-Universitas 0046

(Page 1 of 1)



Banknorth

NEW NON-PERSONAL ACCOUNT

REGION: TD Banknorth CT Mid-Atl DATE OPENED: 05/20/2009
 ACCOUNT #: 4242774655 TYPE OF ACCOUNT: IM Business Convenience Checking
 TAX ID #: 262386232 TYPE CODE: 720 CATEGORY: Non-Personal Checking
 BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____
GRIST MILL CAPITAL LLC 262386232 BUSINESS PHONE: (880) 406-7000
100 GRIST MILL ROAD

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 0000015681368

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification:

☒ Business/Entity Documentation: State Website Report & Resolution/Consent

☐ Previous Bank: _____ ☐ Visual Inspection of Business
 (Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.

The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

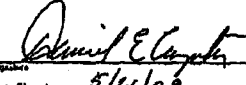
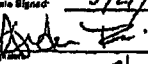
I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/we may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certifies that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification Instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X		DANIEL E CARPENTER	05/25/1984	048524417	
	Date Signed: <u>5/24/09</u>	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: <u>0000014968884</u>
X		AMANDA ROSSI	11/07/1980	040801423	
	Date Signed: <u>5/24/09</u>	Print Name	Date of Birth	SSN	eFunds Verification
					If Existing Personal Customer, Enter the RM Number: <u>0000016147084</u>
X	_____ Signature	_____ Print Name	_____ Date of Birth	_____ SSN	_____ eFunds Verification
	Date Signed: _____				If Existing Personal Customer, Enter the RM Number: _____
X	_____ Signature	_____ Print Name	_____ Date of Birth	_____ SSN	_____ eFunds Verification
	Date Signed: _____				If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

SID: _____ Entered By: _____

Rev. 1/4/2004

(Page 2 of 5)



LIMITED LIABILITY COMPANY BANKING RESOLUTION (For Deposit Accounts)

Account Holder: GRIST MILL CAPITAL LLC 100 GRIST MILL ROAD SIMSBURY, CT 06070 Account No. 4242774655	Financial Institution: TD Bank, N.A. Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 State / Commonwealth: CT
--	--

In consideration of the existing or proposed banking relationship between GRIST MILL CAPITAL LLC a Limited Liability Company (the "Company") and TD Bank, N.A., the persons signing below jointly and severally and on behalf of the Company do hereby certify that and agree as follows:

GRIST MILL CAPITAL LLC is the complete and correct name of the Account Holder.

Managers, Members and Authorized Signers: We further certify that the following is a complete list of the names of all managers, members and authorized signers of the Company. We agree to notify the Financial Institution of any change in the Company, including the adding of new members and leaving of current members from the Company, before the change takes effect.

Title	Name	Signature
Chairman of Managing member	DANIEL E CARPENTER	<i>Daniel E Carpenter</i>
Secretary	AMANDA ROSSI	<i>Amanda Rossi</i>

Assumed Business Names: Excluding the name of the Company, the following is a complete list of all assumed business names under which the Company does business:

Assumed Business Name #1: _____

Assumed Business Name #2: _____

We further certify that at a meeting of the members of the Company (or by other duly authorized Company action in lieu of a meeting, duly called and held on 5/21/09, at which a quorum was present and voting, the following resolutions were adopted:

Be It Resolved, that TD Bank, N.A., at any one or more of its branches, be and it hereby is designated as the Financial Institution of and depository for the funds of this Company, which may be withdrawn on checks, drafts, advices of debit, notes or other orders for the payment of money;

Be It Further Resolved, that any one (1) of the Authorized signers ("Agents") listed above may enter into any such agreements and perform such other acts as they deem reasonably necessary in furtherance of the Company's Banking Relationship with the Financial Institution, and those agreements will bind the Company, and acting for and on behalf of the Company and as its act and deed be, and they hereby are, authorized and empowered;

(Page 3 of 5)

Execute Documents: To execute and deliver to Financial Institution the form of Limited Liability Company Banking Resolution and other account opening documents submitted by Financial Institution, confirming the nature and existence of Account Holder and evidencing the terms of the agreement between Financial Institution and Account Holder.

Agent's Authority: Any one of such Agents is authorized to endorse all checks, drafts, notes and other items payable to or owned by this Company for deposit with the Financial Institution, or for collection or discount by the Financial Institution; and to accept draft and other items payable at the Financial Institution. The Financial Institution is hereby directed to accept and pay without further inquiry any item drawn against any of the Company's accounts with the Financial Institution bearing the signature of any one of the Agents, as authorized above or otherwise, even though drawn or endorsed to the order of Any Agent signing or tendered by such Agent for cashing or in payment of the individual obligation of such Agent or for deposit to the Agent's personal account, and the Financial Institution shall not be required or be under any obligation to inquire as to the circumstances of the issue or use of any item signed in accordance with the resolutions contained herein, or the application or disposition of such item or the proceeds of the item.

Further Acts: The above-named Agents are authorized and empowered to execute such other agreements, including, but not limited to, special depository agreements and arrangements regarding the manner, conditions or purposes for which funds, checks or items of Account Holder may be deposited, collected or withdrawn and to perform such other acts as they deem reasonably necessary to carry out the provisions of this resolutions.

Be It Further Resolved, that the authority hereby conferred upon the above-named Agents shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered and received by the Financial Institution at each location where an account is maintained. Financial Institution shall be indemnified and held harmless by the Company from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution. Any such notice shall not affect any items in process at the time notice given.

We Further Certify that the authorized signers name above are duly elected, appointed or employed by or for the Company, as the case may be, and occupy the positions set opposite their respective names; that the foregoing resolutions now stand of record on the books of the Company; and that the resolutions are in full force and effect and have not been modified or revoked in any manner whatsoever.

We have each read all of the provisions of this Limited Liability Company Resolution, and we each jointly and severally and on behalf of the Company certify and agree to its terms.

This Agreement is dated: 05/20/2009

Account Holder: GRIST MILL CAPITAL LLC

By: _____

By: 

By: _____

By: 

(Page 4 of 5)

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF FORMATION OF "GRIST MILL CAPITAL, LLC", FILED IN THIS OFFICE ON THE SEVENTEENTH DAY OF JANUARY, A.D. 2003, AT 9 O'CLOCK A.M.



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

3615868 8100

030036432

AUTHENTICATION: 2218158

DATE: 01-22-03

(Page 5 of 5)

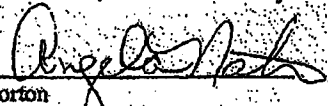
STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 09:00 AM 01/17/2003
030036432 - 3615868

CERTIFICATE OF FORMATION
OF
LIMITED LIABILITY COMPANY

FIRST: The name of the limited liability company is: GRIST MILL CAPITAL, LLC

SECOND: The address of its registered office in the State of Delaware is 2711 Centerville Road, Suite 400 in the City of Wilmington. The name of its Registered Agent at such address is THE COMPANY CORPORATION.

IN WITNESS WHEREOF, the undersigned have executed this Certificate of Formation of GRIST MILL CAPITAL, LLC this 17th day of January 2003.

NAME: 
Angela Norton
Authorized Person

(Page 1 of 1)

TD Banknorth

NEW NON-PERSONAL ACCOUNT

REGION: TD Banknorth CT Mid-Atl DATE OPENED: 05/20/2009
 ACCOUNT #: 4242774712 TYPE OF ACCOUNT: IM Business Convenience Checking
 TAX ID #: 810807858 TYPE CODE: 720 CATEGORY: Non-Personal Checking
 BRANCH #: 507 BANK REPRESENTATIVE: Carolyn M Starr

Account Officer Information (Complete only if an officer will be assigned to this account)

Officer Number: _____ Officer Name: _____ Telephone: _____

BUSINESS NAME/ADDRESS: _____ TIN: _____
 GRIST MILL CAPITAL LLC 810807858 BUSINESS PHONE: (860) 408-4000
 100 GRIST MILL ROAD

SIMSBURY, CT USA 06070

eFunds Verification: _____ If Existing Customer, Enter the RM Number: 00000016861392

Account Relationship: Corporation or LLC-2 Signers

Additional Account Verification: State Website Report

☒ Business/Entity Documentation: Certificate of Good Standing & Resolution/Consent

☐ Previous Bank: _____ ☐ Visual Inspection of Business
 (Enter Name of Previous Bank)

IMPORTANT INFORMATION

Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.

The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.

We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits we may have at TD Banknorth and/or TD Bank.

This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:
 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
 3. I am a U.S. person (including a U.S. resident, alien).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

X Daniel E Carpenter DANIEL E CARPENTER 05/26/1954 048524417
 Signature Date Signed: 5/21/09
 If Existing Personal Customer, Enter the RM Number: 0000001459654
 X Amanda Rossi AMANDA ROSSI 11/07/1980 040801423
 Signature Date Signed: 5/21/09
 If Existing Personal Customer, Enter the RM Number: 0000001544754
 X _____
 Signature Date Signed: _____
 If Existing Personal Customer, Enter the RM Number: _____
 X _____
 Signature Date Signed: _____
 If Existing Personal Customer, Enter the RM Number: _____

For Deposit Operations Use Only

SIC: _____ Entered By: _____

Rev. 11/2008

(Page 2 of 4)



LIMITED LIABILITY COMPANY BANKING RESOLUTION (For Deposit Accounts)

Account Holder: GRIST MILL CAPITAL LLC 100 GRIST MILL ROAD SIMSBURY, CT 06070 Account No. 4242774712	Financial Institution: TD Bank, N.A. Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 State / Commonwealth: CT
--	--

In consideration of the existing or proposed banking relationship between GRIST MILL CAPITAL LLC
 a Limited Liability Company (the "Company") and TD Bank, N.A., the persons signing below jointly and severally and on
 behalf of the Company do hereby certify that and agree as follows:

GRIST MILL CAPITAL LLC is the complete and correct name of the Account Holder.

Managers, Members and Authorized Signers: We further certify that the following is a complete list of the names of all managers, members and authorized signers of the Company. We agree to notify the Financial Institution of any change in the Company, including the adding of new members and leaving of current members from the Company, before the change takes effect.

Title	Name	Signature
Chairman, Manager, Member	DANIEL E CARPENTER	<i>[Signature]</i>
Secretary	AMANDA ROSSI	<i>[Signature]</i>

Assumed Business Names: Excluding the name of the Company, the following is a complete list of all assumed business names under which the Company does business:

Assumed Business Name #1: _____

Assumed Business Name #2: _____

We further certify that at a meeting of the members of the Company (or by other duly authorized Company action in lieu of a meeting, duly called and held on 5/21/09, at which a quorum was present and voting, the following resolutions were adopted:

Be It Resolved, that TD Bank, N.A., at any one or more of its branches, be and it hereby is designated as the Financial Institution of and depository for the funds of this Company, which may be withdrawn on checks, drafts, advices of debit, notes or other orders for the payment of money;

Be It Further Resolved, that any one (1) of the Authorized signers ("Agents") listed above may enter into any such agreements and perform such other acts as they deem reasonably necessary in furtherance of the Company's Banking Relationship with the Financial Institution, and those agreements will bind the Company, and acting for an on behalf of the Company and as its act and deed be, and they hereby are, authorized and empowered;

(Page 3 of 4)

Execute Documents: To execute and deliver to Financial Institution the form of Limited Liability Company Banking Resolution and other account opening documents submitted by Financial Institution, confirming the nature and existence of Account Holder and evidencing the terms of the agreement between Financial Institution and Account Holder.

Agent's Authority: Any one of such Agents is authorized to endorse all checks, drafts, notes and other items payable to or owned by this Company for deposit with the Financial Institution, or for collection or discount by the Financial Institution; and to accept draft and other items payable at the Financial Institution. The Financial Institution is hereby directed to accept and pay without further inquiry any item drawn against any of the Company's accounts with the Financial Institution bearing the signature of any one of the Agents, as authorized above or otherwise, even though drawn or endorsed to the order of Any Agent signing or tendered by such Agent for cashing or in payment of the individual obligation of such Agent or for deposit to the Agent's personal account, and the Financial Institution shall not be required or be under any obligation to inquire as to the circumstances of the issue or use of any item signed in accordance with the resolutions contained herein, or the application or disposition of such item or the proceeds of the item.

Further Acts: The above-named Agents are authorized and empowered to execute such other agreements, including, but not limited to, special depository agreements and arrangements regarding the manner, conditions or purposes for which funds, checks or items of Account Holder may be deposited, collected or withdrawn and to perform such other acts as they deem reasonably necessary to carry out the provisions of this resolutions.

Be It Further Resolved, that the authority hereby conferred upon the above-named Agents shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered and received by the Financial Institution at each location where an account is maintained. Financial Institution shall be indemnified and held harmless by the Company from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution. Any such notice shall not affect any items in process at the time notice given.

We Further Certify that the authorized signers name above are duly elected, appointed or employed by or for the Company, as the case may be, and occupy the positions set opposite their respective names; that the foregoing resolutions now stand of record on the books of the Company; and that the resolutions are in full force and effect and have not been modified or revoked in any manner whatsoever.

We have each read all of the provisions of this Limited Liability Company Resolution, and we each jointly and severally and on behalf of the Company certify and agree to its terms.

This Agreement is dated: 05/20/2009

Account Holder: GRIST MILL CAPITAL LLC


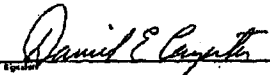
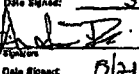
By: _____

By: 

By: _____

By: 

(Page 1 of 1)

 Banknorth		NEW NON-PERSONAL ACCOUNT	
REGION:	TD Banknorth CT Mid-Atl	DATE OPENED:	05/20/2009
ACCOUNT #:	4242617138	TYPE OF ACCOUNT:	IM Business Convenience Checking
TAX ID #:	200888307	TYPE CODE:	720
BRANCH #:	507	CATEGORY:	Non-Personal Checking
BANK REPRESENTATIVE:		Carolyn M. Starr	
Account Officer Information (Complete only if an officer will be assigned to this account)			
Officer Number:	Officer Name:	Telephone:	
BUSINESS NAME/ADDRESS:		TIN:	
GRIST MILL HOLDINGS LLC		200888307	BUSINESS PHONE: (860) 408-7000
100 GRIST MILL ROAD			
SHMSBURY, CT		USA	06070
eFunds Verification:		If Existing Customer, Enter the RM Number: 0000016881800	
Account Relationship:		Corporation or LLC-2 Signers	
Additional Account Verification:			
<input checked="" type="checkbox"/> Business/Entity Documentation: Certified Formation Docs & Resolution/Consent			
<input type="checkbox"/> Previous Bank: (Enter Name of Previous Bank) <input type="checkbox"/> Visual Inspection of Business			
IMPORTANT INFORMATION			
Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account. The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.			
The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.			
I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/we may have at TD Banknorth and/or TD Bank.			
This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:			
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and			
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and			
3. I am a U.S. person (including a U.S. resident alien).			
Certification Instructions: You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.			
The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.			
X		DANIEL E. CARPENTER	05/25/1954 048524417
	Date Signed: 5-21-09		If Existing Person of Customer, Enter the RM Number: 0000016881800
X		AMANDA ROSSI	11/07/1980 040801423
	Date Signed: 01/21/09		If Existing Person of Customer, Enter the RM Number: 0000016881800
X			
X			
For Deposit Operations Use Only			
SIC: _____		Entered By: _____	

Rev. 11/2008

TD - Universitas 0091

(Page 2 of 5)



Banknorth

LIMITED LIABILITY COMPANY BANKING RESOLUTION (For Deposit Accounts)

Account Holder: GRIST MILL HOLDINGS LLC 100 GRIST MILL ROAD SIMSBURY, CT 06070 Account No. 4242617136	Financial Institution: TD Bank, N.A. Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 State / Commonwealth: CT
---	--

In consideration of the existing or proposed banking relationship between GRIST MILL HOLDINGS LLC a Limited Liability Company (the "Company") and TD Bank, N.A., the persons signing below jointly and severally and on behalf of the Company do hereby certify that and agree as follows:

GRIST MILL HOLDINGS LLC is the complete and correct name of the Account Holder.

Managers, Members and Authorized Signers: We further certify that the following is a complete list of the names of all managers, members and authorized signers of the Company. We agree to notify the Financial Institution of any change in the Company, including the adding of new members and leaving of current members from the Company, before the change takes effect.

Title	Name	Signature
Chairman Managing Member	DANIEL E CARPENTER	<i>Daniel E Carpenter</i>
Secretary	AMANDA ROSSI	<i>Amanda Rossi</i>

Assumed Business Names: Excluding the name of the Company, the following is a complete list of all assumed business names under which the Company does business:

Assumed Business Name #1: _____

Assumed Business Name #2: _____

We further certify that at a meeting of the members of the Company (or by other duly authorized Company action in lieu of a meeting, duly called and held on 5/21/09, at which a quorum was present and voting, the following resolutions were adopted:

Be It Resolved, that TD Bank, N.A., at any one or more of its branches, be and it hereby is designated as the Financial Institution of and depository for the funds of this Company, which may be withdrawn on checks, drafts, advices of debit, notes or other orders for the payment of money;

Be It Further Resolved, that any one (1) of the Authorized signers ("Agents") listed above may enter into any such agreements and perform such other acts as they deem reasonably necessary in furtherance of the Company's Banking Relationship with the Financial Institution, and those agreements will bind the Company, and acting for an on behalf of the Company and as its act and deed be, and they hereby are, authorized and empowered;

Page 1 of 2

TD - Universitas 0092

(Page 3 of 5)

Execute Documents: To execute and deliver to Financial Institution the form of Limited Liability Company Banking Resolution and other account opening documents submitted by Financial Institution, confirming the nature and existence of Account Holder and evidencing the terms of the agreement between Financial Institution and Account Holder.

Agent's Authority: Any one of such Agents is authorized to endorse all checks, drafts, notes and other items payable to or owned by this Company for deposit with the Financial Institution, or for collection or discount by the Financial Institution; and to accept draft and other items payable at the Financial Institution. The Financial Institution is hereby directed to accept and pay without further inquiry any item drawn against any of the Company's accounts with the Financial Institution bearing the signature of any one of the Agents, as authorized above or otherwise, even though drawn or endorsed to the order of Any Agent signing or tendered by such Agent for cashing or in payment of the individual obligation of such Agent or for deposit to the Agent's personal account, and the Financial Institution shall not be required or be under any obligation to inquire as to the circumstances of the issue or use of any item signed in accordance with the resolutions contained herein, or the application or disposition of such item or the proceeds of the item.

Further Acts: The above-named Agents are authorized and empowered to execute such other agreements, including, but not limited to, special depository agreements and arrangements regarding the manner, conditions or purposes for which funds, checks or items of Account Holder may be deposited, collected or withdrawn and to perform such other acts as they deem reasonably necessary to carry out the provisions of this resolutions.

Be It Further Resolved, that the authority hereby conferred upon the above-named Agents shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered and received by the Financial Institution at each location where an account is maintained. Financial Institution shall be indemnified and held harmless by the Company from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution. Any such notice shall not affect any items in process at the time notice given.

We Further Certify that the authorized signers name above are duly elected, appointed or employed by or for the Company, as the case may be, and occupy the positions set opposite their respective names; that the foregoing resolutions now stand of record on the books of the Company; and that the resolutions are in full force and effect and have not been modified or revoked in any manner whatsoever.

We have each read all of the provisions of this Limited Liability Company Resolution, and we each jointly and severally and on behalf of the Company certify and agree to its terms.

This Agreement is dated: 05/20/2009

Account Holder: GRIST MILL HOLDINGS LLC

By: _____

By: 

By: _____

By: 

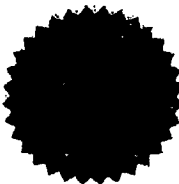
(Page 4 of 5)

Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF FORMATION OF "GRIST MILL HOLDINGS, LLC", FILED IN THIS OFFICE ON THE SEVENTEENTH DAY OF JANUARY, A.D. 2003, AT 9 O'CLOCK A.M. .



Harriet Smith Windsor
Harriet Smith Windsor, Secretary of State

3615870 8100

AUTHENTICATION: 2218154

030036439

DATE: 01-22-03

(Page 5 of 5)

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 09:00 AM 01/17/2003
030036439 - 3615870

CERTIFICATE OF FORMATION
OF
LIMITED LIABILITY COMPANY

FIRST. The name of the limited liability company is GRIST MILL HOLDINGS, LLC

SECOND. The address of its registered office in the State of Delaware is 2711 Centerville Road, Suite 400 in the City of Wilmington. The name of its Registered Agent at such address is THE COMPANY CORPORATION.

IN WITNESS WHEREOF, the undersigned have executed this Certificate of Formation of GRIST MILL HOLDINGS, LLC this 17th day of January 2003.

NAME: Angela Norton
Angela Norton
Authorized Person

(Page 1 of 1)

TD Banknorth		NEW NON-PERSONAL ACCOUNT	
REGION: <u>TD Banknorth CT Mid-At</u>	DATE OPENED: <u>06/20/2009</u>		
ACCOUNT #: <u>4242774871</u>	TYPE OF ACCOUNT: <u>IM Business Convenience Checking</u>		
TAX ID #: <u>204006871</u>	TYPE CODE: <u>720</u>	CATEGORY: <u>Non-Personal Checking</u>	
BRANCH #: <u>507</u>	BANK REPRESENTATIVE: <u>Carolyn M Starr</u>		
Account Officer Information (Complete only if an officer will be assigned to this account)			
Officer Number: _____	Officer Name: _____	Telephone: _____	
BUSINESS NAME/ADDRESS:		TIN:	
<u>PHOENIX CAPITAL MANAGEMENT LLC</u>		<u>204006871</u>	BUSINESS PHONE: <u>(860) 428-7000</u>
<u>100 GRIST MILL ROAD</u>			
<u>SIMSBURY, CT</u>		<u>USA</u>	<u>08070</u>
eFunds Verification: _____ If Existing Customer, Enter the RM Number: <u>0000015681482</u>			
Account Relationship: <u>Corporation or LLC-2 Signers</u>			
Additional Account Verification:			
<input checked="" type="checkbox"/> Business/Entity Documentation: <u>Certified Formation Docs & Resolution/Consent</u>			
<input type="checkbox"/> Previous Bank: _____ <input type="checkbox"/> Visual Inspection of Business			
(Enter Name of Previous Bank)			
IMPORTANT INFORMATION			
Federal law requires all financial institutions to obtain, verify and record information that identifies each person who opens an account.			
The undersigned acknowledge(s) receipt of the Deposit Account Agreement and Fee Schedule which govern my/our accounts with the Bank. My/our use of this account shall evidence my/our acceptance of the terms and conditions as set forth in the Deposit Account Agreement and Fee Schedule as the same may be amended from time to time.			
The undersigned, both individually and on behalf of the account owner, if different, hereby authorize(s) the Bank to, from time to time, request consumer reports containing references about me/us from third parties, such as a consumer reporting agency, in connection with opening and maintaining this account. If you (the Bank) are unable to open a deposit account, you will provide me/us with an additional notice containing data regarding the consumer reporting agency.			
I/We acknowledge and understand that TD Banknorth and TD Bank are trade names of TD Bank, N.A. I/We further acknowledge and understand that for FDIC insurance purposes, my/our deposits are not separately insured from any other deposits I/we may have at TD Banknorth and/or TD Bank.			
This section does not apply to U.S. non-resident aliens. Under penalty of perjury, the undersigned certify(ies) that:			
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and			
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and			
3. I am a U.S. person (including a U.S. resident, alien).			
Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return or for any other reason. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.			
The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.			
X	<u>Daniel E Carpenter</u> Signature Date Signed: <u>6/21/09</u>	DANIEL E CARPENTER Print Name Date of Birth: <u>06/26/1954</u> SSN: <u>048524417</u>	If Existing Personal Customer, Enter the RM Number: <u>0000015681482</u>
X	<u>Amanda Rossi</u> Signature Date Signed: <u>6/21/09</u>	AMANDA ROSSI Print Name Date of Birth: <u>11/07/1960</u> SSN: <u>040801423</u>	If Existing Personal Customer, Enter the RM Number: <u>0000015681482</u>
X	_____ Signature Date Signed: _____	_____ Print Name Date of Birth: _____ SSN: _____	If Existing Personal Customer, Enter the RM Number: _____
X	_____ Signature Date Signed: _____	_____ Print Name Date of Birth: _____ SSN: _____	If Existing Personal Customer, Enter the RM Number: _____
For Deposit Operations Use Only			
SIC: _____		Entered By: _____	

Rev. 11/2006

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Banknorth

LIMITED LIABILITY COMPANY BANKING RESOLUTION (For Deposit Accounts)

Account Holder: PHOENIX CAPITAL MANAGEMENT LLC 100 GRIST MILL ROAD SIMSBURY, CT 06070 Account No. 4242774871	Financial Institution: TD Bank, N.A. Drake Mill Mall, 714 Hopmeadow St Simsbury, CT 06070 State / Commonwealth: CT
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In consideration of the existing or proposed banking relationship between PHOENIX CAPITAL MANAGEMENT LLC a Limited Liability Company (the "Company") and TD Bank, N.A., the persons signing below jointly and severally and on behalf of the Company do hereby certify that and agree as follows:

PHOENIX CAPITAL MANAGEMENT LLC is the complete and correct name of the Account Holder.

Managers, Members and Authorized Signers: We further certify that the following is a complete list of the names of all managers, members and authorized signers of the Company. We agree to notify the Financial Institution of any change in the Company, including the adding of new members and leaving of current members from the Company, before the change takes effect.

Title	Name	Signature
Chairman Managing Member	DANIEL E CARPENTER	<i>Daniel E Carpenter</i>
Secretary	AMANDA ROSSI	<i>Amanda Rossi</i>

Assumed Business Names: Excluding the name of the Company, the following is a complete list of all assumed business names under which the Company does business:

Assumed Business Name #1: _____

Assumed Business Name #2: _____

We further certify that at a meeting of the members of the Company (or by other duly authorized Company action in lieu of a meeting, duly called and held on 5/24/09, at which a quorum was present and voting, the following resolutions were adopted:

Be It Resolved, that TD Bank, N.A., at any one or more of its branches, be and it hereby is designated as the Financial Institution of and depository for the funds of this Company, which may be withdrawn on checks, drafts, advices of debit, notes or other orders for the payment of money;

Be It Further Resolved, that any one (1) of the Authorized signers ("Agents") listed above may enter into any such agreements and perform such other acts as they deem reasonably necessary in furtherance of the Company's Banking Relationship with the Financial Institution, and those agreements will bind the Company, and acting for and on behalf of the Company and as its act and deed be, and they hereby are, authorized and empowered;

Page 1 of 2

TD - Universitas 0087

(Page 3 of 5)

Execute Documents: To execute and deliver to Financial Institution the form of Limited Liability Company Banking Resolution and other account opening documents submitted by Financial Institution, confirming the nature and existence of Account Holder and evidencing the terms of the agreement between Financial Institution and Account Holder.

Agent's Authority: Any one of such Agents is authorized to endorse all checks, drafts, notes and other items payable to or owned by this Company for deposit with the Financial Institution, or for collection or discount by the Financial Institution; and to accept draft and other items payable at the Financial Institution. The Financial Institution is hereby directed to accept and pay without further inquiry any item drawn against any of the Company's accounts with the Financial Institution bearing the signature of any one of the Agents, as authorized above or otherwise, even though drawn or endorsed to the order of Any Agent signing or tendered by such Agent for cashing or in payment of the individual obligation of such Agent or for deposit to the Agent's personal account, and the Financial Institution shall not be required or be under any obligation to inquire as to the circumstances of the issue or use of any item signed in accordance with the resolutions contained herein, or the application or disposition of such item or the proceeds of the item.

Further Acts: The above-named Agents are authorized and empowered to execute such other agreements, including, but not limited to, special depository agreements and arrangements regarding the manner, conditions or purposes for which funds, checks or items of Account Holder may be deposited, collected or withdrawn and to perform such other acts as they deem reasonably necessary to carry out the provisions of this resolutions.

Be It Further Resolved, that the authority hereby conferred upon the above-named Agents shall be and remain in full force and effect until written notice of any amendment or revocation thereof shall have been delivered and received by the Financial Institution at each location where an account is maintained. Financial Institution shall be indemnified and held harmless by the Company from any loss suffered or any liability incurred by it in continuing to act in accordance with this resolution. Any such notice shall not affect any items in process at the time notice given.

We Further Certify that the authorized signers name above are duly elected, appointed or employed by or for the Company, as the case may be, and occupy the positions set opposite their respective names; that the foregoing resolutions now stand of record on the books of the Company; and that the resolutions are in full force and effect and have not been modified or revoked in any manner whatsoever.

We have each read all of the provisions of this Limited Liability Company Resolution; and we each jointly and severally and on behalf of the Company certify and agree to its terms.

This Agreement is dated: 05/20/2009

Account Holder: PHOENIX CAPITAL MANAGEMENT LLC

By: _____

By: 

By: _____

By: 

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Delaware

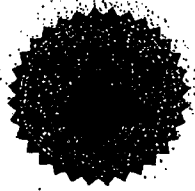
PAGE 1

The First State.

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF FORMATION OF "PHOENIX CAPITAL MANAGEMENT GROUP, LLC", FILED IN THIS OFFICE ON THE THIRTIETH DAY OF DECEMBER, A.D. 2005, AT 1 O'CLOCK P.M.

4086984 8100

051076651



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State
AUTHENTICATION: 4417328

DATE: 01-03-06

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State of Delaware
Secretary of State
Division of Corporations
Delivered 02:01 PM 12/30/2005
FILED 01:00 PM 12/30/2005
SRV 051076651 - 4086984 FILE

CERTIFICATE OF FORMATION
OF
LIMITED LIABILITY COMPANY

FIRST. The name of the limited liability company is PHOENIX CAPITAL MANAGEMENT GROUP, LLC.

SECOND. The address of its registered office in the State of Delaware is 2711 Centerville Road, Suite 400, Wilmington, Delaware, 19808. The name of its registered agent at such address is The Company Corporation.

IN WITNESS WHEREOF, the undersigned have executed this Certificate of Formation of PHOENIX CAPITAL MANAGEMENT GROUP, LLC this 30th day of December, 2005.

NAME: 

Keith R. Jones
Authorized Person